

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>EPWORTH</div> <div>CITY OF <u>EPWORTH</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16203101000000</div> <div>City of Epworth</div> <div>191 Jacoby Drive East</div> <div>Epworth, IA 52045</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		511,874		511,874	510,493
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		511,874		511,874	510,493
Delinquent property taxes		0		0	0
TIF revenues		106,205		106,205	106,259
Other city taxes		232,251	0	232,251	184,784
Licenses and permits		13,270	0	13,270	8,935
Use of money and property		19,458	6,527	25,985	11,000
Intergovernmental		286,530	0	286,530	248,477
Charges for fees and service		101,868	574,631	676,499	534,700
Special assessments		55,864	0	55,864	50,000
Miscellaneous		12,276	4,658	16,934	5,131
Other financing sources		491,625	4,656,813	5,148,438	6,374,085
Total revenues and other sources		1,831,221	5,242,629	7,073,850	8,033,864
Expenditures and Other Financing Uses					
Public safety		252,206	0	252,206	264,962
Public works		246,212	0	246,212	328,325
Health and social services		0	0	0	0
Culture and recreation		89,843	0	89,843	125,708
Community and economic development		17,431	0	17,431	21,600
General government		84,603	0	84,603	97,703
Debt service		240,480	0	240,480	240,480
Capital projects		271,864	0	271,864	460,000
Total governmental activities expenditures		1,202,639	0	1,202,639	1,538,778
Business type activities		0	4,985,762	4,985,762	6,060,300
Total ALL expenditures		1,202,639	4,985,762	6,188,401	7,599,078
Other financing uses, including transfers out		432,206	172,229	604,435	603,922
Total ALL expenditures/And other financing uses		1,634,845	5,157,991	6,792,836	8,203,000
Excess revenues and other sources over (Under) Expenditures/And other financing uses		196,376	84,638	281,014	-169,136
Beginning fund balance July 1, 2014		1,315,683	375,871	1,691,554	1,691,554
Ending fund balance June 30, 2015		1,512,059	460,509	1,972,568	1,522,418
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 2,663,848	Other long-term debt		\$ 0
Revenue debt		\$ 3,882,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 4,672,297
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			9/2/2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Janet Berger, CMC, ICMFO		→	563	876-3320	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF EPWORTH						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	378,144			133,730			511,874			511,874	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	378,144	0		133,730	0		511,874		T01	511,874	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	378,144	0		133,730	0	0	511,874			511,874	6
7	TIF revenues			106,205				106,205		T01	106,205	7
8	Other city taxes											
8	Utility tax replacement excise taxes	2,840			931			3,771		T15	3,771	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	1,273			417			1,690		T19	1,690	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes	113,395	113,395					226,790		T09	226,790	14
15	TOTAL OTHER CITY TAXES	117,508	113,395	0	1,348	0	0	232,251	0		232,251	15
16	Section B - LICENSES AND PERMITS	13,270						13,270		T29	13,270	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	6,411			514			6,925	2,356	U20	9,281	18
19	Rents and royalties	9,810						9,810	2,800	U40	12,610	19
20	Other miscellaneous use of money and property	2,723						2,723	1,371	U20	4,094	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	18,944	0	0	514	0	0	19,458	6,527		25,985	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	11,347						11,347		B89	11,347	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	11,347	0	0	0	0	0	11,347	0		11,347	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF EPWORTH						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		193,407					193,407		C46	193,407	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	8,524						8,524		C89	8,524	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	2,728		577	949			4,254		C89	4,254	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	11,252	193,407	577	949	0	0	206,185	0		206,185	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	23,749						23,749		D89	23,749	66				
67	FIRE/EMT equip share	45,249						45,249		D89	45,249	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	68,998	0	0	0	0	0	68,998	0		68,998	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	91,597	193,407	577	949	0	0	286,530	0		286,530	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	176,254	A91	176,254	73				
74	Sewer							0	398,377	A8Ø	398,377	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	89,713						89,713		A81	89,713	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF EPWORTH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	1,400						1,400		A89	1,400	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	8,605						8,605		A61	8,605	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	passport services	2,150						2,150			2,150	103
104	TOTAL CHARGES FOR SERVICE	101,868	0	0	0	0	0	101,868	574,631		676,499	104
105												105
106	Section F - SPECIAL ASSESSMENTS	1,652			1,030	53,182		55,864		U01	55,864	106
107	Section G - MISCELLANEOUS											107
108	Contributions	4,225						4,225		U99	4,225	108
109	Deposits and sales/fuel tax refunds	6,459						6,459	4,658	U99	11,117	109
110	Sale of property and merchandise	91						91		U11	91	110
111	Fines	922						922		U30	922	111
112	Internal service charges	154						154		NR	154	112
113	Other miscellaneous - Specify							0			0	113
114	reimbursements	425						425			425	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	12,276	0	0	0	0	0	12,276	4,658		16,934	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF EPWORTH						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	735,259	306,802	106,782	137,571	53,182	0	1,339,596	585,816		1,925,412	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	4,544,003	NR	4,544,003	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans					384,853		384,853	112,810		497,663	127				
128	Internal TIF loans and transfers in				106,772			106,772			106,772	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	0	0	0	106,772	384,853	0	491,625	4,656,813		5,148,438	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	735,259	306,802	106,782	244,343	438,035	0	1,831,221	5,242,629		7,073,850	132				
133												133				
134	Beginning fund balance July 1, 2014	645,108	619,033	1	48,505	3,036		1,315,683	375,871		1,691,554	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,380,367	925,835	106,783	292,848	441,071	0	3,146,904	5,618,500		8,765,404	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 CITY OF EPWORTH							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	95,237						95,237		E62	95,237	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	4,142						4,142		E89	4,142	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	62,329						62,329		E24	62,329	13
14	Purchase of land and equipment	90,498						90,498		G24	90,498	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	252,206	0	0	0	0	0	252,206			252,206	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF EPWORTH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		31,036					31,036		E44	31,036	42
43	Purchase of land and equipment		1,000					1,000		G44	1,000	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		15,723					15,723		E44	15,723	48
49	Traffic control safety — Current operation		2,959					2,959		E44	2,959	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		37,639					37,639		E44	37,639	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		3,217					3,217		E81	3,217	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	82,794						82,794		E81	82,794	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	66,099						66,099		E89	66,099	65
66	Purchase of land and equipment	5,745						5,745		G89	5,745	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	154,638	91,574	0	0	0	0	246,212			246,212	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF EPWORTH							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF EPWORTH						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	46,242						46,242		E52	46,242	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation	62						62		E61	62	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	22,999						22,999		E61	22,999	127				
128	Purchase of land and equipment	1,161						1,161		G61	1,161	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	6,474						6,474		E61	6,474	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation							0		E03	0	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium	8,543						8,543		E61	8,543	135				
136	Other culture and recreation	4,362						4,362		E61	4,362	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	89,843	0	0	0	0	0	89,843			89,843	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation	9,431						9,431		E89	9,431	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	4,000						4,000		E89	4,000	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	4,000						4,000		E29	4,000	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	17,431	0	0	0	0	0	17,431			17,431	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF EPWORTH						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	6,631						6,631		E29	6,631	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	68,096						68,096		E23	68,096	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	4,356						4,356		E25	4,356	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	1,156						1,156		E31	1,156	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	4,364						4,364		E89	4,364	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	84,603	0	0	0	0	0	84,603			84,603	176
177	Section G — DEBT SERVICE				240,480			240,480			240,480	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	240,480	0	0	240,480			240,480	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	ROW, TRAIL LIGHTING	21,274						21,274			21,274	184
185	BEACONS & ST REPAIR	22,425						22,425			22,425	185
186	PAVING & STORM MGMT					228,165		228,165			228,165	186
187	Subtotal Regular Capital Projects	43,699	0	0	0	228,165	0	271,864			271,864	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	43,699	0	0	0	228,165	0	271,864			271,864	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	642,420	91,574	0	240,480	228,165	0	1,202,639			1,202,639	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF EPWORTH					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								101,904	E91	101,904	198
199	Purchase of land and equipment							4,038	G91		4,038	199
200	Construction							112,985	F91		112,985	200
201	Sewer and sewage disposal — Current operation							112,211	E80		112,211	201
202	Purchase of land and equipment							16,763	G80		16,763	202
203	Construction							4,544,003	F80		4,544,003	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF EPWORTH						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation											238
239	Purchase of land and equipment											239
240	Construction											240
241												241
242	Enterprise Debt Service											242
243	Enterprise Capital Projects											243
244	Enterprise TIF Capital Projects											244
245	Internal service funds — Specify											245
246												246
247												247
248												248
249												249
250												250
251	TOTAL BUSINESS TYPE ACTIVITIES											251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	642,420	91,574	0	240,480	228,165	0	1,202,639	4,985,762		6,188,401	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											254
255	Regular transfers out	16,489	308,945					325,434	172,229	NE	497,663	255
256	Internal TIF loans/repayments and transfers out			106,772				106,772			106,772	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	16,489	308,945	106,772	0	0	0	432,206	172,229		604,435	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	658,909	400,519	106,772	240,480	228,165	0	1,634,845	5,157,991		6,792,836	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		525,316	11	52,368			577,695			577,695	264
265	Committed					212,906		212,906			212,906	265
266	Assigned	329,009						329,009			329,009	266
267	Unassigned	392,449						392,449			392,449	267
268	Total Governmental	721,458	525,316	11	52,368	212,906	0	1,512,059			1,512,059	268
269	Proprietary								460,509		460,509	269
270	Total ending fund balance June 30, 2015	721,458	525,316	11	52,368	212,906	0	1,512,059	460,509		1,972,568	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,380,367	925,835	106,783	292,848	441,071	0	3,146,904	5,618,500		8,765,404	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF EPWORTH

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05

\$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

46,242

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89

\$

Purpose

Amount paid to State

Highways.....

L44

\$

All other.....

L89

\$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200

\$

Amount - Omit cents

230,279

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 400,000	29U \$	39U \$	49U \$	49U \$	49U \$ 382,000	49U \$	191 \$ 12,000
2. Sewer utility	19U 3,500,000	29U 1,653,840	39U	49U 1,653,840	49U	49U 3,500,000	49U	189 63,858
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. Fire Station	19U 600,000	29U	39U 55,000	49U 545,000	49U	49U	49U	189 24,023
Fire Station	19U 133,340	29U	39U 33,332	49U 100,008	49U	49U	49U	189 0
Street Improv	19U 480,000	29U	39U 115,000	49U 365,000	49U	49U	49U	189 12,125
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	5,113,340	1,653,840	203,332	2,663,848	0	3,882,000	0	112,006

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$

Outstanding as of JUNE 30, 2015

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

\$

93,445,934

x .05 = \$

4,672,297

Amount - Omit cents

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61		
	\$	\$		1,972,568	1,972,568

REMARKS

V98

Continued on next page

Page 13

FORM F-66(IA-2) (6-17-2015)